



**MEMORANDUM**

**TO:** Timothy J. Baroody, City Manager  
**FROM:** Mark Whitley, Assistant City Manager  
**SUBJECT:** Ordinance Postponing Spring 2021 Real Estate and Personal Property Tax Billing  
**DATE:** March 25, 2021 (Updated for the April 13 Regular Meeting)

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**ISSUE**

Shall City Council consider an ordinance that postpones the due date for the collection of spring real estate and personal property taxes to Friday, June 4, 2021?

**RECOMMENDATION**

Yes. Staff recommends the adoption of the attached ordinance on second reading. First reading was approved by City Council on March 23, 2021.

**DISCUSSION**

The staff has been in discussions with the Commissioner of the Revenue and the Treasurer's office concerning the tax assessment and billing for the spring real estate and personal property tax bills for 2021. They would normally be due on May 15 – which, because May 15 is a Saturday, would be Monday, May 17.

In recognition of the ongoing global pandemic, staff recommends postponing the due date until Friday, June 4, 2021.

**FISCAL IMPACT**

The attached ordinance postpones the collection date for real estate and personal property taxes from May 15 to June 4 – approximately three weeks. Other than a temporary reduction in receipts, there is no fiscal impact.

Attachments: Ordinance



April 13, 2021  
Regular Meeting  
Ordinance No. 21-07

**MOTION:**

**SECOND:**

**RE: Postponing the Spring 2021 Due Date for Real Estate and Personal Property Bills**

**ACTION: APPROVED: Ayes: 0; Nays: 0**

**FIRST READ: March 23, 2021**

**SECOND READ: \_\_\_\_\_**

**Sec. I. Introduction.**

City Council adopted Ordinance No. 20-05, to Address Continuity of City Government during the pendency of the COVID-1 pandemic disaster, on April 7, 2020. Article II, Section 4 of that ordinance provides generally for the suspension of deadlines requiring action by a Public Entity, including the Commissioner of Revenue and Treasurer, during this emergency and disaster. Without limiting the generality of that provision, the City Council wishes to address specifically the deadline and due date associated with the first installment of CY2021 real estate and personal property taxes, and does so by adoption of this ordinance.

Real estate and personal property bills are sent out biannually – once in the spring and once in the fall. City Code §70-93 requires that real estate property be billed in two installments, with the first part due November 15 and the second part due May 15. The City assesses real estate on a fiscal year basis, but postponed the most recent assessment for six months due to the pandemic.

City Code §70-131(C) provides that personal property taxes shall be payable annually in two equal installments, with the first half of the total tax being due and payable on or before May 15 and the second half being due and payable on or before November 15 of each calendar year.

The Treasurer issues both real estate and personal property tax bills to taxpayers, typically about 30 days before the due date. City Council wishes to extend the deadline for the payment of the spring billing for real estate and personal property to Friday, June 4, 2021, to provide additional time for the preparation of the bills and the payment of the bills.

City Council adopts this ordinance under the authority of Code of Virginia §§15.2-1413 and 58.1-3916.

**Sec. II. City Code amendment.**

Notwithstanding the provisions of City Code §70-93 to the contrary, the spring installment of the real estate tax, based on the land book that was effective January 1, 2021, shall be payable on or before June 4, 2021.

Notwithstanding the provisions of City Code §70-131(C) to the contrary, the spring installment of the CY2021 personal property tax shall be payable on or before June 4, 2021.

**Sec. III. Effective date.**

This ordinance is effective immediately.

**Votes:**

**Ayes:**

**Nays:**

**Absent from Vote:**

**Absent from Meeting:**

Approved as to form:

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Kathleen Dooley, City Attorney

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***Clerk's Certificate***

*I, the undersigned, certify that I am Clerk of Council of the City of Fredericksburg, Virginia, and that the foregoing is a true copy of Ordinance No. 21-07 duly adopted at a meeting of the City Council meeting held April 13, 2021 at which a quorum was present and voted.*

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***Tonya B. Lacey, MMC  
Clerk of Council***